

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Union-North United School Corp (7215)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Certified Salaries	110	\$503,096	\$447,561	\$471,542	\$472,495	-1.56%	0.20%
Non - Certified Salaries	120	\$207,106	\$226,248	\$213,739	\$207,726	0.07%	-2.81%
Group Health Insurance	222	\$135,333	\$140,024	\$149,558	\$156,214	3.65%	4.45%
Teacher Retirement Fund, After 7-1-95	216	\$36,919	\$26,626	\$31,679	\$35,671	-0.86%	12.60%
Social Security Certified	212	\$36,566	\$32,255	\$33,984	\$33,908	-1.87%	-0.22%
Public Employees Retirement Fund	214	\$31,217	\$30,578	\$29,731	\$29,975	-1.01%	0.82%
Social Security Noncertified	211	\$13,525	\$15,052	\$14,847	\$14,231	1.28%	-4.15%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12,564	\$11,184	\$11,176	\$12,200	-0.73%	9.17%
Other Employee Benefits	241 - 290	\$13,198	\$9,691	\$9,530	\$9,988	-6.73%	4.81%
Operational Supplies	611	\$7,874	\$7,400	\$8,496	\$8,478	1.86%	-0.22%
Workers Compensation Insurance	225	\$1,600	\$2,750	\$370	\$2,500	11.80%	574.87%
Other Group Insurance Authorized by Statute	224	\$1,976	\$1,812	\$1,779	\$2,018	0.52%	13.42%
Travel	580	\$3,852	\$831	\$3,636	\$1,399	-22.37%	-61.52%
Group Life Insurance	221	\$1,986	\$1,120	\$1,064	\$1,183	-12.15%	11.18%
Dues and Fees	810	\$280	\$840	\$1,156	\$1,156	42.54%	0.00%
Staff Services	314	\$0	\$0	\$333	\$735	NA	120.65%
Data Processing Services	316	\$3,761	\$47	\$26	\$0	-100.00%	-100.00%
<b>Student Instructional Support Total</b>		<b>\$1,010,854</b>	<b>\$954,018</b>	<b>\$982,646</b>	<b>\$989,878</b>	<b>-0.52%</b>	<b>0.74%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,463,324	\$3,307,874	\$3,225,541	\$3,010,387	-3.44%	-6.67%
Instruction Services	311	\$255,077	\$441,447	\$420,584	\$428,484	13.85%	1.88%
Group Health Insurance	222	\$479,152	\$422,195	\$374,428	\$397,399	-4.57%	6.14%
Social Security Certified	212	\$254,089	\$241,700	\$236,285	\$221,272	-3.40%	-6.35%
Teacher Retirement Fund, After 7-1-95	216	\$163,867	\$157,213	\$175,986	\$211,089	6.54%	19.95%
Non - Certified Salaries	120	\$271,533	\$221,465	\$191,144	\$192,052	-8.29%	0.47%
Licensed Employees	135	\$62,229	\$47,674	\$75,149	\$131,535	20.58%	75.03%
Teacher Retirement Fund, Prior to 7-1-95	215	\$113,176	\$99,275	\$96,177	\$95,966	-4.04%	-0.22%
Other Employee Benefits	241 - 290	\$82,029	\$78,304	\$76,665	\$73,868	-2.59%	-3.65%
Textbooks	630	\$55,439	\$101,314	\$80,102	\$73,017	7.13%	-8.84%
Public Employees Retirement Fund	214	\$50,474	\$40,373	\$37,658	\$57,267	3.21%	52.07%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$34,439	\$37,290	\$38,213	\$46,141	7.59%	20.75%
Other Supplies and Materials	615, 660 - 689	\$29,021	\$18,521	\$33,431	\$43,162	10.43%	29.11%
Social Security Noncertified	211	\$28,502	\$22,915	\$22,872	\$22,941	-5.28%	0.30%
Workers Compensation Insurance	225	\$34,638	\$31,832	\$2,973	\$17,721	-15.43%	496.15%
Travel	580	\$7,305	\$6,750	\$9,465	\$17,584	24.56%	85.77%
Nonlicensed Employees	136	\$12,030	\$8,385	\$16,606	\$13,165	2.28%	-20.72%
Equipment	730	\$1,226	\$13,538	\$1,963	\$11,569	75.27%	489.29%
Other Group Insurance Authorized by Statute	224	\$12,013	\$11,611	\$11,005	\$10,535	-3.23%	-4.27%
Group Life Insurance	221	\$6,890	\$9,110	\$15,094	\$7,133	0.87%	-52.74%
Pre-2008 Object Code - Temporary Salaries	130	\$880	\$1,015	\$6,080	\$6,000	61.59%	-1.32%
Other Professional and Technical Services	319	\$1,115	\$4,491	\$1,530	\$3,440	32.53%	124.84%
Tires and Repairs	612	\$1,030	\$567	\$182	\$2,863	29.13%	1476.65%
Gasoline and Lubricants	613	\$216	\$1,044	\$1,713	\$645	31.48%	-62.36%
Dues and Fees	810	\$630	\$88	\$837	\$266	-19.40%	-68.23%
Other Technology Hardware	746	\$0	\$10,000	\$0	\$0	NA	NA
Stipends	131	\$0	\$6,000	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$255	\$1,000	\$0	\$0	-100.00%	NA
Public Employees Retirement Fund - Optional Contributions	217	\$2,773	\$545	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$164	\$438	\$0	\$0	-100.00%	NA
Overtime Salaries	140	\$3,000	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$499	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$1,979	\$0	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$5,428,996</b>	<b>\$5,343,972</b>	<b>\$5,151,681</b>	<b>\$5,095,502</b>	<b>-1.57%</b>	<b>-1.09%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$864,968	\$799,804	\$936,518	\$895,646	0.88%	-4.36%
Student Transportation Services	510	\$523,780	\$522,276	\$387,921	\$366,928	-8.51%	-5.41%
Operational Supplies	611	\$320,690	\$316,433	\$325,065	\$322,371	0.13%	-0.83%
Repairs and Maintenance Services	430	\$181,015	\$227,352	\$243,332	\$252,787	8.71%	3.89%
Heating and Cooling for Buildings - Electricity	621	\$269,493	\$261,840	\$217,450	\$229,218	-3.97%	5.41%
Certified Salaries	110	\$144,089	\$132,714	\$151,683	\$143,715	-0.06%	-5.25%
Public Employees Retirement Fund	214	\$103,271	\$87,509	\$98,792	\$116,014	2.95%	17.43%
Group Health Insurance	222	\$146,503	\$126,081	\$110,139	\$107,529	-7.44%	-2.37%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Union-North United School Corp (7215)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Other Professional and Technical Services	319	\$46,162	\$47,397	\$60,842	\$72,909	12.10%	19.83%
Heating and Cooling for Buildings - Gas	622	\$67,267	\$94,431	\$77,139	\$66,723	-0.20%	-13.50%
Nonlicensed Employees	136	\$20,597	\$27,996	\$35,871	\$62,291	31.87%	73.66%
Insurance	520	\$48,605	\$50,502	\$82,966	\$60,208	5.50%	-27.43%
Social Security Noncertified	211	\$55,385	\$51,396	\$61,498	\$60,155	2.09%	-2.18%
Vehicles	731	\$0	\$174	\$157,370	\$45,508	NA	-71.08%
Computer Hardware	741	\$12,456	\$1,403	\$215	\$40,449	34.24%	18722.99%
Gasoline and Lubricants	613	\$50,551	\$45,372	\$46,838	\$37,712	-7.06%	-19.48%
Equipment	730	\$875	\$130	\$25,622	\$30,905	143.77%	20.62%
Data Processing Services	316	\$18,548	\$16,651	\$21,048	\$19,571	1.35%	-7.02%
Water and Sewage	411	\$17,638	\$17,785	\$17,638	\$17,638	0.00%	0.00%
Food Purchases	614	\$10,406	\$13,895	\$14,154	\$17,418	13.75%	23.06%
Light and Power - Other Than Heating and Cooling	625	\$0	\$0	\$55,858	\$17,350	NA	-68.94%
Dues and Fees	810	\$13,799	\$10,762	\$11,676	\$11,727	-3.99%	0.43%
Travel	580	\$11,255	\$6,610	\$9,053	\$11,660	0.89%	28.79%
Other Employee Benefits	241 - 290	\$10,055	\$9,961	\$10,456	\$11,518	3.45%	10.15%
Social Security Certified	212	\$11,022	\$10,080	\$11,330	\$10,679	-0.79%	-5.75%
Rentals	440	\$145,856	\$72,122	\$9,978	\$10,467	-48.24%	4.91%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Removal of Refuse and Garbage	412	\$13,867	\$15,079	\$16,102	\$8,784	-10.79%	-45.45%
Postage and Postage Machine Rental	532	\$2,388	\$4,661	\$6,079	\$7,096	31.29%	16.73%
Other Purchased Property Services	490 - 499	\$1,574	\$6,444	\$9,246	\$6,686	43.55%	-27.69%
Workers Compensation Insurance	225	\$1,500	\$6,480	\$773	\$6,432	43.90%	732.10%
Advertising	540	\$5,905	\$7,918	\$6,908	\$4,730	-5.40%	-31.53%
Other Technology Hardware	746	\$0	\$0	\$0	\$4,282	NA	NA
Tires and Repairs	612	\$7,208	\$1,858	\$741	\$3,626	-15.78%	389.09%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,075	\$3,432	\$2,847	\$2,937	-7.86%	3.16%
Construction Services	450	\$9,970	\$0	\$6,250	\$2,800	-27.20%	-55.20%
Other Group Insurance Authorized by Statute	224	\$2,488	\$2,479	\$2,439	\$2,461	-0.28%	0.87%
Connectivity	744	\$0	\$19,979	\$0	\$2,248	NA	NA
Group Life Insurance	221	\$1,910	\$2,086	\$1,941	\$1,929	0.25%	-0.62%
Interest	832	\$1,181	\$575	\$350	\$350	-26.21%	0.00%
Printing and Binding	550	\$111	\$14	\$307	\$346	32.76%	12.70%
Other Supplies and Materials	615, 660 - 689	\$7,014	\$15,489	\$1,683	\$250	-56.53%	-85.12%

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Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$120	NA	NA
Seldom or Non-Recurring Purchases	873	\$0	\$128	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$116,902	\$37,075	\$35,720	\$0	-100.00%	-100.00%
Buildings	720	\$9,528	\$300	(\$870)	\$0	-100.00%	100.00%
Teacher Retirement Fund, After 7-1-95	216	\$2,389	\$1,679	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$1,002	\$8,821	\$780	\$0	-100.00%	-100.00%
Telephone	531	\$107	\$0	\$0	\$0	-100.00%	NA

**Overhead and Operational Total      \$3,293,406      \$3,095,173      \$3,281,749      \$3,104,172      -1.47%      -5.41%**

**Non Operational**

Construction Services	450	\$655,770	\$581,735	\$365,794	\$1,217,665	16.73%	232.88%
Redemption of Principal	831	\$1,257,723	\$1,233,973	\$1,115,000	\$1,018,500	-5.14%	-8.65%
Non - Certified Salaries	120	\$266,993	\$95,292	\$66,440	\$106,716	-20.49%	60.62%
Interest	832	\$201,151	\$133,682	\$159,240	\$85,490	-19.26%	-46.31%
Certified Salaries	110	\$71,465	\$70,548	\$60,088	\$53,186	-7.12%	-11.49%
Instruction Services	311	\$0	\$0	\$0	\$22,633	NA	NA
Other Purchased Property Services	490 - 499	\$78,400	\$782,616	\$256,800	\$20,142	-28.81%	-92.16%
Equipment	730	\$4,671	\$415	\$7,154	\$19,488	42.92%	172.42%
Other Professional and Technical Services	319	\$7,513	\$39,106	\$92,839	\$11,000	10.00%	-88.15%
Computer Hardware	741	\$0	\$0	\$0	\$5,972	NA	NA
Social Security Noncertified	211	\$4,941	\$5,673	\$4,292	\$5,512	2.77%	28.41%
Social Security Certified	212	\$5,517	\$5,849	\$4,611	\$4,032	-7.54%	-12.56%
Teacher Retirement Fund, After 7-1-95	216	\$5,637	\$4,958	\$3,446	\$3,170	-13.41%	-8.02%
Improvements Other Than Buildings	715	\$3,091	\$399	\$8,630	\$2,482	-5.34%	-71.24%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,306	\$2,367	\$1,985	\$1,293	-13.48%	-34.88%
Dues and Fees	810	\$250	\$1,117	\$500	\$750	31.61%	50.00%
Public Employees Retirement Fund	214	\$1,955	\$1,835	\$497	\$248	-40.34%	-50.14%
Buildings	720	\$0	\$144,272	\$0	\$0	NA	NA
Operational Supplies	611	\$191	\$0	\$859	\$0	-100.00%	-100.00%
Rentals	440	\$1,500	\$0	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$194	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$0	\$0	\$548	\$0	NA	-100.00%
Staff Services	314	\$0	\$0	\$5,024	\$0	NA	-100.00%

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	<b>Non Operational Total</b>	<b>\$2,569,268</b>	<b>\$3,103,834</b>	<b>\$2,153,746</b>	<b>\$2,578,278</b>	<b>0.09%</b>	<b>19.71%</b>
	<b>Grand Total</b>	<b>\$12,302,524</b>	<b>\$12,496,998</b>	<b>\$11,569,822</b>	<b>\$11,767,830</b>	<b>-1.10%</b>	<b>1.71%</b>